

industry practice, economic behavior, and other relevant criteria are invited.

- Comments requesting the Department to readopt any of the vacated provisions should include suggestions on how the Department could better justify doing so in light of the concerns raised by the court.

Accordingly, the Department is requesting comments on the matters stated above and is requesting proposals to replace provisions for the vacated portions of the Policy Statement.

#### Petitions for Rulemaking

The petitions for rulemaking of ACI/AAAE and ATA evidently start from different assumptions and propose significantly divergent policies. Moreover, as discussed above, the Department has determined that additional information and input is needed before a specific proposal is formulated. Accordingly, the Department is opening a new docket to receive comments on fee reasonableness. The Department is taking no further action on these petitions at this time. Therefore, this Advance Notice of Proposed Policy is limited to the issues raised by *Air Transport Association of America v. Department of Transportation*, 119 F.3d 38 (D.C. Cir. 1997). The substance of the two petitions will be considered along with the comments submitted by other interested parties. Comments on the petitions may be submitted during the reply period.

Issued in Washington, D.C. on August 5, 1998.

**Rodney E. Slater,**  
*Secretary of Transportation.*

**Jane F. Garvey,**  
*Adminsitrator, Federal Aviation Administration.*

[FR Doc. 98-21607 Filed 8-11-98; 8:45 am]  
BILLING CODE 4910-13-M

#### DEPARTMENT OF TRANSPORTATION

##### Aviation Proceedings, Agreements Filed During the Week Ending July 31, 1998

The following Agreements were filed with the Department of Transportation under the provisions of 49 U.S.C. Sections 412 and 414. Answers may be filed within 21 days of date of filing.

*Docket Number:* OST-98-4265.

*Date Filed:* July 30, 1998.

*Parties:* Members of the International Air Transport Association.

*Subject:* PTC2 EUR-ME 0059 dated July 14, 1998. Europe-Middle East Resolutions r1-35 PTC2 EUR-ME 0060 dated July 17, 1998—Minutes, PTC2

EUR-ME Fares 0019 dated July 28, 1998—Tables Intended effective date: January 1, 1999.

**Dorothy W. Walker,**  
*Federal Register Liaison.*

[FR Doc. 98-21584 Filed 8-11-98; 8:45 am]  
BILLING CODE 4910-62-P

#### DEPARTMENT OF TRANSPORTATION

##### Federal Aviation Administration

##### Intent to Rule on Application to Impose a Passenger Facility Charge (PFC) at Chicago O'Hare International Airport, Chicago, Illinois and Use FPC Revenue at Gary Regional Airport, Gary, Indiana

**AGENCY:** Federal Aviation Administration (FAA), DOT.

**ACTION:** Notice of Intent to Rule on application.

**SUMMARY:** The FAA proposes to rule and invites public comment on the application to impose a PFC at Chicago O'Hare International Airport and use the revenue from a PFC at Gary Regional Airport under the provisions of the Aviation Safety and Capacity Expansion Act of 1990 (Title IX of the Omnibus Budget Reconciliation Act of 1990) (Pub. L. 101-508) and Part 158 of the Federal Aviation Regulations (14 CFR Part 158).

**DATES:** Comments must be received on or before September 11, 1998.

**ADDRESSES:** Comments on this application may be mailed or delivered in triplicate to the FAA at the following address: Federal Aviation Administration, Chicago Airports District Office, 2300 East Devon Avenue, Room 201, Des Plaines, Illinois 60018.

In addition, one copy of any comments submitted to the FAA must be mailed or delivered to Ms. Mary Rose Loney, Commissioner, of the City of Chicago Department of Aviation at the following address: Chicago O'Hare International Airport, P.O. Box 66142, Chicago, Illinois 60666. Air carriers and foreign air carriers may submit copies of written comments previously provided to the City of Chicago Department of Aviation under section 158.23 of Part 158.

**FOR FURTHER INFORMATION CONTACT:** Mr. Philip M. Smithmeyer, Manager, Chicago Airports District Office, 2300 East Devon Avenue, Room 201, Des Plaines, Illinois 60018, (847) 294-7335. The application may be reviewed in person at this same location.

**SUPPLEMENTARY INFORMATION:** The FAA proposes to rule and invites public comment on the application to impose

a PFC at Chicago O'Hare International Airport and use the revenue from a PFC at Gary Regional Airport under the provisions of the Aviation Safety and Capacity Expansion Act of 1990 (Title IX of the Omnibus Budget Reconciliation Act of 1990) (Pub. L. 101-508) and Part 158 of the Federal Aviation Regulations (14 CFR Part 158).

On July 15, 1998, the FAA determined that the application to impose and use the revenue from a PFC submitted by City of Chicago Department of Aviation was substantially complete within the requirements of section 158.25 of Part 158. The FAA will approve or disapprove the application, in whole or in part, no later than November 5, 1998.

The following is a brief overview of the application. PFC application number: 98-09-C-00-ORD.

*Level the PFC:* \$3.00.

*Original charge effective date:* September 1, 1993.

*Revised proposed charge expiration date:* November 1, 2011.

*Total estimated PFC revenue:* \$1,540,000.00.

*Brief description of proposed project(s):*

- Phase II Airport Master Plan
- Terminal Apron Expansion
- Snow Removal Equipment

Class or classes of air carriers which the public agency has requested not be required to collect PFCs: Air Taxi operators.

Any person may inspect the application in person at the FAA office listed above under **FOR FURTHER INFORMATION CONTACT**. In addition, any person may, upon request, inspect the application, notice and other documents germane to the application in person at the City of Chicago Department of Aviation.

Issued in Des Plaines, Illinois on August 6, 1998.

**Robert Benko,**

*Acting Manager, Planning/Programming Branch, Airports Division, Great Lakes Region.*

[FR Doc. 98-21602 Filed 8-11-98; 8:45 am]

BILLING CODE 4910-13-M

#### DEPARTMENT OF TRANSPORTATION

##### National Highway Traffic Safety Administration

[Docket No. NHTSA-98-4209]

##### Red River Manufacturing, Inc., Receipt of Application for Decision of Inconsequential Noncompliance

Red River Manufacturing, Inc. (Red River), a manufacturer of trailers, of

West Fargo, North Dakota, has determined that since March 14, 1996, its tire and rim label information was not in full compliance with 49 CFR 571.120, Federal Motor Vehicle Safety Standard (FMVSS) No. 120, "Tire Selection and Rims for Vehicles Other Than Passenger Cars," and has filed an appropriate report pursuant to 49 CFR Part 573, "Defect and Noncompliance Reports." Red River has also applied to be exempted from the notification and remedy requirements of 49 U.S.C. Chapter 301—"Motor Vehicle Safety"—on the basis that the noncompliance is inconsequential to motor vehicle safety.

This notice of receipt of an application is published under 49 U.S.C. 30118 and 30120 and does not represent any agency decision or other exercise of judgment concerning the merits of the application.

Paragraph S5.3 of FMVSS No. 120 states that each vehicle shall show the information specified on the tire information level in both English and metric units. The standard also shows an example of the prescribed format.

Since the law went into effect on March 14, 1996, Red River manufactured and/or distributed 1,063 trailers that do not meet the requirements stated in the standard. The certification label affixed to Red River's trailers pursuant to Part 567 failed to comply with S5.3 of FMVSS No. 120 because of the omission of metric measurements, and Red River did not separately provide the metric measurements on another label, an alternative allowed by FMVSS No. 120. The use of metric measurements is required by FMVSS No. 120, pursuant to *Federal Motor Vehicle Safety Standards: Metric Conversion*, 50 FR 13639, published on March 14, 1995, and effective on March 14, 1996.

Red River supports its application for inconsequential noncompliance with the following statements:

1. The label contained the correct English unit information.
2. Red River had been unaware of the metric measurement requirement because Red River interpreted Part 567 as suggesting the use of metric measurements is permissive, not mandatory, and did not understand that FMVSS No. 120 made the use of certain metric measurements mandatory.
3. FMVSS No. 120's metric measurement requirements were not mandated for safety purposes. Rather, in designating the metric system as the preferred system of weights and measures, Congress was concerned chiefly with the contributions that the metric system could make to the international competitiveness of U.S.

industries and to the efficiency of governmental operations.

4. The dual labeling requirement is to continue until consumers become familiar with metric measurements.

5. The omission of metric measurements from Red River's FMVSS No. 120 certification label is highly unlikely to have any effect whatever on motor vehicle safety, both because the correct English units are used on Red River's labels and because of the small number of trailers involved.

6. As soon as practicable upon learning of its noncompliance, Red River has converted its labels to metric measurements, in conformity with those requirements.

Interested persons are invited to submit written data, views, and arguments on the application described above. Comments should refer to the docket number and be submitted to: U.S. Department of Transportation, Docket Management, Room PL-401, 400 Seventh Street, S.W., Washington, D.C., 20590. It is requested that two copies be submitted.

All comments received before the close of business on the closing date indicated below will be considered. The application and supporting materials, and all comments received after the closing date, will also be filed and will be considered to the extent possible. When the application is granted or denied, the notice will be published in the **Federal Register** pursuant to the authority indicated below.

Comment closing date: September 11, 1998.

(49 U.S.C. 30118, 30120; delegations of authority at 49 CFR 1.50 and 501.8)

Issued on: August 6, 1998.

**L. Robert Shelton,**

*Associate Administrator for Safety Performance Standards.*

[FR Doc. 98-21583 Filed 8-11-98; 8:45 am]

BILLING CODE 4910-59-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[PS-268-82]

### Proposed Collection; Comment Request For Regulation Project

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and

other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, PS-268-82 (TD 8696), Definitions Under Subchapter S of the Internal Revenue Code (§ 1.1377-1).

**DATES:** Written comments should be received on or before October 13, 1998 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

### SUPPLEMENTARY INFORMATION:

*Title:* Definitions Under Subchapter S of the Internal Revenue Code.

*OMB Number:* 1545-1462.

*Regulation Project Number:* PS-268-82.

*Abstract:* Section 1.1377-1(b)(4) of the regulation provides that an S corporation making a terminating election under Internal Revenue Code section 1377(a)(2) must attach a statement to its timely filed original or amended return required to be filed under Code section 6037(a). The statement must provide information concerning the events that gave rise to the election and declarations of consent from the S corporation shareholders.

*Current Actions:* There is no change to this existing regulation.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations, and individuals.

*Estimated Number of Respondents:* 4,000.

*Estimated Time Per Respondent:* 15 minutes.

*Estimated Total Annual Burden Hours:* 1,000.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the 3 collection of information displays a valid OMB control number.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally,

tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

#### Request for Comments

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: August 5, 1998.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 98-21556 Filed 8-11-98; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[PS-4-89]

#### Proposed Collection; Comment Request For Regulation Project

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, PS-4-89 (TD 8580), Disposition of an Interest in a Nuclear Power Plant (§ 1.468A-3).

**DATES:** Written comments should be received on or before October 13, 1998 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue

Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the regulation should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

**Title:** Disposition of an Interest in a Nuclear Power Plant.

**OMB Number:** 1545-1378.

**Regulation Project Number:** PS-4-89.

**Abstract:** This regulation relates to certain Federal income tax consequences of a disposition of an interest in a nuclear power plant by a taxpayer that has maintained a nuclear decommissioning fund with respect to that plant. The regulation affects taxpayers that transfer or acquire interests in nuclear power plants by providing guidance on the tax consequences of these transfers. In addition, the regulation extends the benefits of Internal Revenue Code section 468A to electing taxpayers with an interest in a nuclear power plant under the jurisdiction of the Rural Electrification Administration.

**Current Actions:** There is no change to this existing regulation.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Business or other for-profit organizations.

**Estimated Number of Respondents:** 52.

**Estimated Time Per Respondent:** 2 hours, 24 minutes.

**Estimated Total Annual Burden Hours:** 125.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

#### Request for Comments

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

Comments are invited on: (a) Whether the collection of information is

necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: August 5, 1998.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 98-21557 Filed 8-11-98; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### IRS Citizen Advocacy Panel Notice

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** IRS Citizen Advocacy Panel; Notice of Solicitation of Panel Members for the Brooklyn, Midwest and Pacific-Northwest Tax Districts.

**SUMMARY:** The Department of Treasury is establishing IRS Citizen Advocacy Panels to provide independent monitoring of the quality of IRS customer service and to make recommendations to improve that service throughout the country.

**DATES:** Applications will be accepted from June 23 until September 11, 1998.

**ADDRESSES:** Applications can be obtained by calling the following toll-free number: 1-888-449-1071.

#### FOR FURTHER INFORMATION CONTACT:

Questions regarding the establishment and selection of the IRS Brooklyn, Midwest or Pacific Northwest Citizen Advocacy Panels may be directed to Michael Lewis, Director, IRS Citizen Advocacy Panel, Office of the Assistant Secretary for Management and Chief Financial Officer, Department of the Treasury, 1500 Pennsylvania Avenue, N.W., Room 2421, Washington, DC 20220, (202) 622-3068.

**SUPPLEMENTARY INFORMATION:** The first Citizen Advocacy Panel (CAP) was established in the South Florida Tax District on June 23, 1998. The next Citizen Advocacy Panels will be formed in the Brooklyn, Midwest and Pacific-Northwest Tax Districts. An

independent consulting firm, Booz Allen and Hamilton, Inc., is accepting applications for membership for these next three Panels between June 23 and September 11, 1998. The panels will be operational in the late Fall of 1998.

The mission of the Panels is to provide citizen input into enhancing IRS customer service by identifying problems and making recommendations for improvement with "IRS systems and procedures"; elevate the identified problems to the appropriate IRS official and monitor the progress to effect change; and refer individual taxpayers to the appropriate IRS office for assistance in resolving their problems. The Panels will consist of 7-12 volunteer members who serve at the pleasure of the Secretary of Treasury and will function solely as advisory bodies.

The Panels are seeking applicants who have an interest in good government, a personal commitment to volunteer approximately 100 hours a year, and a desire to help improve IRS customer service. To the extent possible, the IRS would like to ensure a balanced Panel membership representing a cross-section of the tax paying public in the each of the Tax Districts. Potential candidates must be US citizens, legal residents one of the Tax Districts, compliant with Federal, State and Local taxes, and pass an FBI background check.

For the Citizen Advocacy Panels to be most effective, members should have experience in some of the following areas: experience helping people resolve problems with a government organization; experience formulating and presenting proposals; knowledge of taxpayer concerns; experience representing the interests of your community, state or region; experience working with people from diverse backgrounds; and experience helping people resolve disputes.

Booz Allen & Hamilton, Inc., will manage the selection process. Interested applicants should first call the following toll free number, 1-888-449-1071, and

complete the initial phone screen. If the applicant passes the phone screen and is still interested, an application package will be sent to them directly. Completed applications will be reviewed, tax background checks and FBI name checks will be conducted, and panel interviews will be conducted with the most qualified candidates. Final candidates will be ranked by experience and suitability and then the Secretary of Treasury will review the recommended candidates and make final selections.

The Brooklyn Tax District consists of the New York State counties of Kings (Borough of Brooklyn), Queens, Nassau and Suffolk. The Midwest Tax District includes the states of Iowa, Nebraska and Wisconsin. The Pacific Northwest Tax District includes the states of Alaska, Hawaii, Oregon and Washington.

Dated: August 6, 1998.

**Cathy VanHorn,**

*CAP Project Manager.*

[FR Doc. 98-21558 Filed 8-11-98; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Tax Counseling for the Elderly (TCE) Program, Availability of Application Packages

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Availability of TCE Application Packages.

**SUMMARY:** This document provides notice of the availability of Application Packages for the 1999 Tax Counseling for the Elderly (TCE) Program.

**DATES:** Application Packages are available from the IRS at this time. The deadline for submitting an application package to the IRS for the 1999 Tax Counseling for the Elderly (TCE) Program is September 10, 1998.

**ADDRESSES:** Application Packages may be requested by contacting: Internal

Revenue Service, 5000 Ellin Road, Lanham, MD, 20706, Attention: Program Manager, Tax Counseling for the Elderly Program, OP:C:A:E:E, Building C-7, Room 166.

**FOR FURTHER INFORMATION CONTACT:** Ms. Karen Bradley, OP:C:A:E:E, Building C-7, Room 166, Internal Revenue Service, 5000 Ellin Road, Lanham, MD, 20706. The non-toll-free telephone number is: (202) 283-0188.

**SUPPLEMENTARY INFORMATION:** Authority for the Tax Counseling for the Elderly (TCE) Program is contained in Section 163 of the Revenue Act of 1978, Public Law 95-600, (92 Stat. 12810), November 6, 1978. Regulations were published in the **Federal Register** at 44 FR 72113 on December 13, 1979. Section 163 gives the IRS authority to enter into cooperative agreements with private or public non-profit agencies or organizations to establish a network of trained volunteers to provide free tax information and return preparation assistance to elderly individuals. Elderly individuals are defined as individuals age 60 and over at the close of their taxable year.

Cooperative agreements will be entered into based upon competition among eligible agencies and organizations. Because applications are being solicited before the FY 1999 budget has been approved, cooperative agreements will be entered into subject to appropriation of funds. Once funded, sponsoring agencies and organizations will receive a grant from the IRS for administrative expenses and to reimburse volunteers for expenses incurred in training and in providing tax return assistance. The Tax Counseling for the Elderly (TCE) Program is referenced in the Catalog of Federal Domestic Assistance in Section 21.006.

**Jane Warriner,**

*National Director, Compliance, Accounts, and Quality Division.*

[FR Doc. 98-21559 Filed 8-11-98; 8:45 am]

BILLING CODE 4830-01-P